

**CONWAY SPRINGS  
UNIFIED SCHOOL DISTRICT NO. 356  
CONWAY SPRINGS, KANSAS**

**FINANCIAL STATEMENT  
FISCAL YEAR ENDED JUNE 30, 2018**

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
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# CHAD A. ANDRA, CPA, LLC

*CERTIFIED PUBLIC ACCOUNTANT*

## INDEPENDENT AUDITORS' REPORT

### **Board of Education**

**Conway Springs Unified School District No. 356**

**110 N. Monnet**

**Conway Springs, KS 67031**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, a Municipality, as of and for the year ended June 30, 2018, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, as of **June 30, 2018**, or the changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash - district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Conway Springs Unified School District No. 356, Conway Springs, Kansas** as of and for the year ended June 30, 2017 (not presented herein), and have issued our reported thereon dated September 22, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 Actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note 1.

*Chad A. Andra, CPA, LLC*

Chad A. Andra, CPA, LLC

October 23, 2018

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

<u>Fund</u>	Beginning Unencumbered <u>Cash Balance</u>	PriorYr Cancelled Encum- brances	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add Encumbrances and Accounts <u>Payable</u>	Ending <u>Cash Balance</u>
General Funds							
General Fund	\$ -	\$ -	\$ 3,630,316	\$ 3,630,316	\$ -	\$ -	\$ -
Supplemental General	41,087	-	1,226,722	1,215,225	52,584	-	52,584
Special Purpose Funds							
Adult Supplemental Education	28,261	-	15,100	18,873	24,488	-	24,488
At-Risk	250,000	-	351,856	371,798	230,058	-	230,058
Capital Outlay	862,153	-	326,060	569,357	618,856	-	618,856
Driver Training	28,970	-	8,565	5,532	32,003	-	32,003
Food Service	63,391	-	235,149	240,189	58,351	-	58,351
Special Education	250,000	-	716,244	746,624	219,620	-	219,620
Career & Postsecondary Educ	-	-	132,099	132,099	-	-	-
KPERS Special Retirement Contrib	-	-	384,914	384,914	-	-	-
Recreation Commission	13,587	-	105,488	105,000	14,075	-	14,075
REAP Federal Grant - SRSA	-	-	39,001	39,001	-	-	-
Grants	1,165	-	-	1,165	-	-	-
Title I	-	-	73,275	73,275	-	-	-
Title II	-	-	17,681	17,681	-	-	-
Title IV	-	-	2,055	2,055	-	-	-
Memorial/Gift	300	-	3,573	-	3,873	-	3,873
Carl Perkins	-	-	2,558	2,558	-	-	-
Band Special Fund	16,916	-	8,266	4,407	20,775	-	20,775
Contingency Reserve	453,500	-	25,000	-	478,500	-	478,500
Textbook Rental and Student Mat.	33,962	-	29,475	28,725	34,712	-	34,712
Bond & Interest Fund							
Bond and Interest Fund	614,997	-	378,541	371,660	621,878	-	621,878
District Activity Funds	48,139	-	110,210	109,374	48,975	-	48,975
	<u>\$ 2,706,428</u>	<u>\$ -</u>	<u>\$ 7,822,148</u>	<u>\$ 8,069,828</u>	<u>\$ 2,458,748</u>	<u>\$ -</u>	<u>\$ 2,458,748</u>

Composition of Cash:	Checking and Money Market Accounts	\$ 1,552,710
	Certificates of Deposit	923,460
	Total Cash	2,476,170
	Less: Agency Funds on page 37	17,422
		<u>\$ 2,458,748</u>

The notes to the financial statement are an integral part of this statement.

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Conway Springs Unified School District No. 356** is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Conway Springs Unified School District No. 356 (the municipality). The following related municipal entity is not included in the Unified School District No. 356's reporting entity:

Recreation Commission

Conway Springs Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but Unified School District No. 356 levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

Regulatory Basis Fund Types

General Fund - the chief operating fund, used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond & Interest Fund - used to account for the accumulation of resources including tax levies, transfers from other funds, and payment of general long-term debt.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment. Currently, there are no capital projects.

Trust Fund - funds used to report assets held in trust for the benefit of the municipal reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Fund - used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.)

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 1 - Summary of Significant Accounting Policies: (Continued)**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other asset, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

**Note 2 - Budgetary Information:**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.



**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 2 - Budgetary Information: (Continued)**

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

REAP Federal Grant - SRSA	Carl Perkins
Grants	Band Special Fund
Title I	Contingency Reserve
Title II	Textbook Rental and Student Material
Title IV	District Activity Fund
Memorial / Gift	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Reimbursed Expenses

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 3 - Deposits and Investments:**

As of June 30, 2018, the District held investments of Certificates of Deposit with 1 year term(s) in one of the local banks. All other district funds were held in checking accounts and a money market account at two local banks.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured as of June 30, 2018.

As of June 30, 2018, the District's carrying amount of deposits was \$1,552,710 and the bank balance was \$1,738,771. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, \$500,000 was covered by irrevocable letter of credit, and \$1,755,373 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

As of June 30, 2018 the District held \$923,460 as investments in the form of Certificates of Deposit. The bank collateralized \$923,460 with securities held by the pledging financial institution's agents in the District's name for these investments.

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 4 - In-Substance Receipt in Transit:**

The District received \$214,459 in General Fund and \$74,446 in Supplemental Fund subsequent to June 30, 2018 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**Note 5 - Long-Term Debt:**

On June 1, 2011, the District issued general obligation bonds for refunding purposes in the amount of \$5,115,000. The issuance was invested with a third party escrow agent and used to retire the 2001 bond issue on September 1, 2011, and to retire the 2001B bond issue on March 1, 2012.

Changes in long-term debt for the District for the year ended June 30, 2018, were as follows:

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
2011 Series	2.0 - 3.1 %	6/1/11	\$ 5,115,000	3/1/22	\$ 1,780,000	\$ -	\$ 320,000	\$ 1,460,000	\$ 51,660

Current maturities of long-term debt and interest for the next four years through maturity are as follows:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
General Obligation Bonds					
Principal	\$ 335,000	\$ 350,000	\$ 375,000	\$ 400,000	\$ 1,460,000
Interest	42,860	34,150	23,650	12,400	113,060
Total	\$ 377,860	\$ 384,150	\$ 398,650	\$ 412,400	\$ 1,573,060

**Note 6 - Interfund Transfers:**

Operating transfers were as follows:

<u>From</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	At-Risk	K.S.A. 72-5167	\$ 230,980
Supplemental General	At-Risk	K.S.A. 72-5143	120,876
General Fund	Food Service	K.S.A. 72-5167	5,022
Supplemental General	Food Service	K.S.A. 72-5143	25,000
General Fund	Special Education	K.S.A. 72-5167	470,367
Supplemental General	Special Education	K.S.A. 72-5143	235,941
General Fund	Career & Postsecondary Education	K.S.A. 72-5167	50,846
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	81,254
General Fund	Contingency	K.S.A. 72-5167	25,000
			<u>\$ 1,245,286</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 7 - Prior Year Balances:**

Certain prior year balances are presented for comparison purposes.

**Note 8 - Compensated Absences:**

All permanent full-time employees are eligible for general leave benefits that can be used for vacation, sick, or personal days. These benefits are given annually and can accumulate based on the District's policies.

It is the policy of the District to record general leave benefits as expenditures when paid.

**Note 9 - Deferred Compensation Plan:**

The District sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

**Note 10 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period July 1,

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 10 - Defined Benefit Pension Plan: (Continued)**

2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$384,914 for the year ended June 30, 2018.

The State of Kansas contributed 12.01% of covered payroll during fiscal year 2018, excluding the Group Death & Disability Insurance rate. During fiscal year 2019, the State of Kansas will contribute 13.21% of covered payroll. The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2018, received as of June 30th, was \$446,603,946.

**Net Pension Liability**

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,559,089. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 11 - Other Post Employment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

**Note 12 - Contingencies:**

Grant Programs

This District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 13 - Subsequent Events:**

Management has evaluated the effects on the financial statements of subsequent events occurring through October 23, 2018, which is the date at which the financial statements were available to be issued.

A Call for Redemption Notice with payment on September 1, 2018, was submitted for two bonds maturing in 2021 and 2022, principal amounts of \$375,000 and \$400,000 respectively. After said payment, the Date of Final Maturity for remaining long-term debt becomes 3/1/2020, rather than 3/1/2022, along with a savings of interest expense.

The remaining payment amounts are updated as Principal of \$1,110,000 with Interest of \$31,035 for fiscal year 2019; and as Principal of \$350,000 with Interest of \$10,500 for year 2020. The total Principal remaining is the same \$1,460,000 with the remaining Interest now as \$41,535.

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2018**

**Note 14 - Leases:**

The District leases 11 copy machines from South Central Kansas Education Service Center. Since the District does not present capital assets in the financial statements, the leases are treated as operating leases and the monthly rent payment is shown as an expenditure. One 60 month agreement (for 6 machines) calls for payments of \$519 monthly from February 25, 2015 to February 25, 2020. A second 60 month agreement (for 1 machine) calls for payments of \$285 monthly from September 13, 2016 to September 12, 2021. A third 60 month agreement (for 4 machines) calls for payments of \$981 monthly from April 21, 2016 to March 21, 2021. Payments totaling \$21,423 were made in fiscal year 2018. Future scheduled payments are as follows for the fiscal years of: 2019 \$21,424; 2020 \$19,346; 2021 \$7,340 and 2022 \$854.

The District leases a mailing system from PitneyBowes. Since the District does not present capital assets in the financial statements, the leases are treated as operating leases and the quarterly rent payment is shown as an expenditure. The agreement is from March 2017 to February 2022 calling for payments of \$696 quarterly for 20 quarters. Payments totaling \$2,783 were made to PitneyBowes in fiscal year 2018. Future scheduled payments are as follows for the fiscal years of: 2019 \$2,783; 2020 \$2,783; 2021 \$2,783; and 2022 \$2,088.

**Note 15 - Related Party Transactions:**

A school board member works for a vendor that provides services to the school district. The board member abstains from voting on matters related to this vendor.

**Note 16 - Compliance with Kansas Statutes:**

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the District. No material violations were noted.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
Regulatory Basis  
**8For the Year Ended June 30, 2018**

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
General Fund						
General Fund	\$ 3,728,785	\$ (108,162)	\$ 9,693	\$ 3,630,316	\$ 3,630,316	\$ -
Supplemental General	1,235,295	(20,070)	-	1,215,225	\$ 1,215,225	-
Special Purpose Funds						
Adult Supplemental Education	25,133	-	-	25,133	\$ 18,873	(6,260)
At-Risk	391,903	-	-	391,903	\$ 371,798	(20,105)
Capital Outlay	800,000	-	-	800,000	\$ 569,357	(230,643)
Driver Training	10,165	-	-	10,165	\$ 5,532	(4,633)
Food Service	312,183	-	-	312,183	\$ 240,189	(71,994)
Special Education	801,917	-	-	801,917	\$ 746,624	(55,293)
Career & Postsecondary Education	134,586	-	-	134,586	\$ 132,099	(2,487)
KPERs Special Retirement Contrib	472,684	-	-	472,684	\$ 384,914	(87,770)
Recreation Commission	105,000	-	-	105,000	\$ 105,000	-
Bond & Interest Fund						
Bond and Interest Fund	371,660	-	-	371,660	\$ 371,660	-
	<u>\$ 8,389,311</u>	<u>\$ (128,232)</u>	<u>\$ 9,693</u>	<u>\$ 8,270,772</u>	<u>\$ 7,791,587</u>	<u>\$ (479,185)</u>

## CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356

GENERAL

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 16,232	\$ 9,693	\$ -	\$ 9,693
State Sources	3,819,521	3,620,623	3,728,785	(108,162)
	<u>3,835,753</u>	<u>3,630,316</u>	<u>3,728,785</u>	<u>(98,469)</u>
Expenditures				
Instruction	1,669,678	1,702,139	1,776,675	(74,536)
Student Support Services	143,357	143,852	144,003	(151)
Instruction Support Staff	188,752	197,307	197,313	(6)
General Administration	88,120	92,448	92,805	(357)
School Administration	197,985	216,090	217,144	(1,054)
Central Services	74,335	81,775	82,043	(268)
Operations & Maintenance	255,967	285,707	263,680	22,027
Student Transportation Serv.	168,626	128,783	159,709	(30,926)
Other Supplemental Serv.	-	-	-	-
Transfers	1,048,933	782,215	795,413	(13,198)
Adjustment to Comply with				
Legal Max	-	-	(108,162)	108,162
Adjustment for Qualifying				
Budget Credits	-	-	9,693	(9,693)
	<u>3,835,753</u>	<u>3,630,316</u>	<u>\$ 3,630,316</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**SUPPLEMENTAL GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 415,489	\$ 444,044	\$ 414,638	\$ 29,406
County Sources	50,469	59,971	56,863	3,108
State Sources	781,393	722,707	722,707	-
Federal Sources	-	-	-	-
Transfers	-	-	-	-
	<u>1,247,351</u>	<u>1,226,722</u>	<u>1,194,208</u>	<u>32,514</u>
Expenditures				
Instruction	58,830	68,815	96,260	(27,445)
Student Support Serv.	-	-	-	-
Instruction Suppt. Staff	-	-	-	-
General Administration	76,255	75,417	77,670	(2,253)
School Administration	148,542	144,978	160,037	(15,059)
Central Services	10,811	9,529	11,040	(1,511)
Operations & Maintenance	492,908	453,415	510,500	(57,085)
Transfers	461,284	463,071	379,788	83,283
Adjustment to Comply with Legal Max	-	-	(20,070)	20,070
	<u>1,248,630</u>	<u>1,215,225</u>	<u>\$ 1,215,225</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(1,279)	11,497		
Unencumbered Cash, Beginning	42,366	41,087		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 41,087</u>	<u>\$ 52,584</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**ADULT SUPPLEMENTAL EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 19,410	\$ 15,100	\$ 22,000	\$ (6,900)
Expenditures				
Instruction	14,609	17,257	23,516	(6,259)
Instruction Support Staff	1,616	1,616	1,617	(1)
	<u>16,225</u>	<u>18,873</u>	<u>\$ 25,133</u>	<u>\$ (6,260)</u>
Receipts Over (Under) Expenditures	3,185	(3,773)		
Unencumbered Cash, Beginning	25,076	28,261		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 28,261</u>	<u>\$ 24,488</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****AT-RISK****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Transfers	\$ 322,739	\$ 351,856	\$ 213,119	\$ 138,737
Expenditures				
Instruction	326,632	354,713	373,741	(19,028)
Student Support Services	13,963	17,085	18,162	(1,077)
	<u>340,595</u>	<u>371,798</u>	<u>\$ 391,903</u>	<u>\$ (20,105)</u>
Receipts Over (Under) Expenditures	(17,856)	(19,942)		
Unencumbered Cash, Beginning	267,856	250,000		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 250,000</u>	<u>\$ 230,058</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****CAPITAL OUTLAY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 189,817	\$ 202,691	\$ 174,574	\$ 28,117
County Sources	18,005	24,772	23,257	1,515
State Sources	94,694	94,147	94,603	(456)
Federal Sources (reimburse.)	6,630	4,450	-	4,450
Transfers	20,360	-	-	-
	<u>329,506</u>	<u>326,060</u>	<u>292,434</u>	<u>33,626</u>
Expenditures				
Instruction	9,392	59,624	50,000	9,624
Student Support Services	-	-	30,000	(30,000)
Central Services	-	-	15,000	(15,000)
Operations and Maintenance	86,241	74,541	122,640	(48,099)
Transportation	-	130,277	180,000	(49,723)
Facilities Acquisition & Const.	13,949	304,915	402,360	(97,445)
Adjustment for Qualifying				
Budget Credits	-	-	-	-
	<u>109,582</u>	<u>569,357</u>	<u>\$ 800,000</u>	<u>\$ (230,643)</u>
Receipts Over (Under) Expenditures	219,924	(243,297)		
Unencumbered Cash, Beginning	642,229	862,153		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 862,153</u>	<u>\$ 618,856</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**DRIVER TRAINING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 5,250	\$ 4,725	\$ 5,600	\$ (875)
State Sources	3,968	3,840	4,480	(640)
Transfers	-	-	-	-
	<u>9,218</u>	<u>8,565</u>	<u>10,080</u>	<u>(1,515)</u>
Expenditures				
Instruction	5,055	4,760	5,665	(905)
Vehicle Operation & Maint.	712	772	4,500	(3,728)
	<u>5,767</u>	<u>5,532</u>	<u>\$ 10,165</u>	<u>\$ (4,633)</u>
Receipts Over (Under) Expenditures	3,451	3,033		
Unencumbered Cash, Beginning	25,519	28,970		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 28,970</u>	<u>\$ 32,003</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**FOOD SERVICE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 124,441	\$ 107,239	\$ 137,354	\$ (30,115)
State Sources	2,455	2,260	2,162	98
Federal Sources	101,551	95,628	104,148	(8,520)
Transfers	50,115	30,022	36,000	(5,978)
	<u>278,562</u>	<u>235,149</u>	<u>279,664</u>	<u>(44,515)</u>
Expenditures				
Operations and Maintenance	6,848	1,609	14,000	(12,391)
Food Service Operation	269,022	238,580	298,183	(59,603)
	<u>275,870</u>	<u>240,189</u>	<u>\$ 312,183</u>	<u>\$ (71,994)</u>
Receipts Over (Under) Expenditures	2,692	(5,040)		
Unencumbered Cash, Beginning	60,699	63,391		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 63,391</u>	<u>\$ 58,351</u>		



**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**SPECIAL EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ -	\$ 7,179	\$ -	\$ 7,179
Federal Sources	-	\$ 2,756	\$ -	\$ 2,756
Transfers	695,382	706,309	791,496	(85,187)
	<u>695,382</u>	<u>716,244</u>	<u>791,496</u>	<u>(75,252)</u>
Expenditures				
Instruction	632,893	665,926	684,194	(18,268)
Student Transportation Services	76,489	80,698	117,723	(37,025)
	<u>709,382</u>	<u>746,624</u>	<u>\$ 801,917</u>	<u>\$ (55,293)</u>
Receipts Over (Under) Expenditures	(14,000)	(30,380)		
Unencumbered Cash, Beginning	264,000	250,000		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 250,000</u>	<u>\$ 219,620</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**CAREER & POSTSECONDARY EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Transfers	\$ 124,153	\$ 132,099	\$ 134,586	\$ (2,487)
	<u>124,153</u>	<u>132,099</u>	<u>134,586</u>	<u>(2,487)</u>
Expenditures				
Instruction	124,153	132,099	134,586	(2,487)
Adjustment for Qualifying				
Budget Credits	-	-	-	-
	<u>124,153</u>	<u>132,099</u>	<u>\$ 134,586</u>	<u>\$ (2,487)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Note: In prior year this fund was called Vocational Education.

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**KPERS SPECIAL RETIREMENT CONTRIBUTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
State Sources	\$ -	\$ 384,914	\$ 472,684	\$ (87,770)
Transfers	252,098	-	-	-
	<u>252,098</u>	<u>384,914</u>	<u>472,684</u>	<u>(87,770)</u>
Expenditures				
Instruction	153,780	234,798	288,338	(53,540)
Student Support Services	12,605	19,246	23,634	(4,388)
Instruction Support Staff	15,126	23,095	28,361	(5,266)
General Administration	10,084	15,397	18,907	(3,510)
School Administration	27,730	38,491	47,268	(8,777)
Central Services	5,042	7,698	9,454	(1,756)
Operations & Maintenance	12,605	19,246	23,634	(4,388)
Student Transportation Services	7,563	11,547	14,181	(2,634)
Food Service	7,563	15,396	18,907	(3,511)
	<u>252,098</u>	<u>384,914</u>	<u>\$ 472,684</u>	<u>\$ (87,770)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**RECREATION COMMISSION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 91,148	\$ 93,097	\$ 89,610	\$ 3,487
County Sources	11,957	12,391	11,722	669
	<u>103,105</u>	<u>105,488</u>	<u>101,332</u>	<u>4,156</u>
Expenditures				
Community Service Operations	97,500	105,000	105,000	-
	<u>97,500</u>	<u>105,000</u>	<u>\$ 105,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	5,605	488		
Unencumbered Cash, Beginning	7,982	13,587		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 13,587</u>	<u>\$ 14,075</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****REAP FEDERAL GRANT - SRSA****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Sources	\$ 34,222	\$ 39,001
	<u>34,222</u>	<u>39,001</u>
Expenditures		
Instruction	34,222	39,001
Instruction Support Staff	-	-
	<u>34,222</u>	<u>39,001</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 24,044	\$ -
State Sources	-	-
Federal Sources	-	-
	<u>24,044</u>	<u>-</u>
Expenditures		
Instruction	22,879	1,165
Student Support Services	-	-
	<u>22,879</u>	<u>1,165</u>
Receipts Over (Under) Expenditures	1,165	(1,165)
Unencumbered Cash, Beginning	-	1,165
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,165</u>	<u>\$ -</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 76,838	\$ 73,275
	<u>76,838</u>	<u>73,275</u>
Expenditures		
Instruction	76,838	73,275
General Administration	-	-
	<u>76,838</u>	<u>73,275</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****TITLE II****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 13,277	\$ 17,681
	<u>13,277</u>	<u>17,681</u>
Expenditures		
Instruction	13,277	17,681
	<u>13,277</u>	<u>17,681</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****TITLE IV****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ -	\$ 2,055
	<u>-</u>	<u>2,055</u>
Expenditures		
Instruction	-	2,055
	<u>-</u>	<u>2,055</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****MEMORIAL / GIFT****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ -	\$ 3,573
	<u>-</u>	<u>3,573</u>
Expenditures		
Instruction	-	-
Instruction Support Staff	-	-
	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	3,573
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 3,873</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****CARL PERKINS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 4,445	\$ 2,558
	<u>4,445</u>	<u>2,558</u>
Expenditures		
Instruction	4,445	2,558
	<u>4,445</u>	<u>2,558</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****BAND SPECIAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 13,508	\$ 8,266
	<u>13,508</u>	<u>8,266</u>
Expenditures		
Instruction	7,395	4,407
	<u>7,395</u>	<u>4,407</u>
Receipts Over (Under) Expenditures	6,113	3,859
Unencumbered Cash, Beginning	10,803	16,916
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 16,916</u>	<u>\$ 20,775</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers	\$ 45,369	\$ 25,000
	<u>45,369</u>	<u>25,000</u>
Expenditures		
Instruction	21,507	-
Student Support Services	1,616	-
Instruction Support Staff	2,101	-
General Administration	647	-
School Administration	2,370	-
Central Services	970	-
Operations & Maintenance	3,232	-
Student Transportation Serv.	3,664	-
Other Supplemental Service	4,041	-
	<u>40,148</u>	<u>-</u>
Receipts Over (Under) Expenditures	5,221	25,000
Unencumbered Cash, Beginning	448,279	453,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 453,500</u>	<u>\$ 478,500</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356****TEXTBOOK RENTAL AND STUDENT MATERIAL****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<u>2017</u>	<u>2018</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 30,045	\$ 29,475
	<u>30,045</u>	<u>29,475</u>
Expenditures		
Instruction	27,951	28,725
	<u>27,951</u>	<u>28,725</u>
Receipts Over (Under) Expenditures	2,094	750
Unencumbered Cash, Beginning	31,868	33,962
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 33,962</u>	<u>\$ 34,712</u>

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**BOND AND INTEREST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	2017	2018		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 177,448	\$ 160,104	\$ 152,421	\$ 7,683
County Sources	41,974	28,890	27,155	1,735
State Sources	190,355	189,547	185,830	3,717
	<u>409,777</u>	<u>378,541</u>	<u>365,406</u>	<u>13,135</u>
Expenditures				
Debt Service	359,160	371,660	371,660	-
	<u>359,160</u>	<u>371,660</u>	<u>\$ 371,660</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	50,617	6,881		
Unencumbered Cash, Beginning	564,380	614,997		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 614,997</u>	<u>\$ 621,878</u>		

**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**AGENCY FUNDS - STUDENT ORGANIZATIONS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**  
**FOR THE YEAR ENDED JUNE 30, 2018**

<u>Fund</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
High School				
Class of 2018	\$ 329	\$ 12,461	\$ 12,790	\$ -
Class of 2019	13	6,488	5,871	630
Class of 2020	-	-	-	-
Class of 2021	-	61	-	61
Cheerleaders	217	4,088	3,968	337
Dance Team	804	8,479	8,965	318
Scholar Bowl	812	1,226	635	1,403
National Honor Society	488	2,719	2,465	742
Advanced Biology	151	-	-	151
Chorus	710	1,910	1,240	1,380
FCA	100	-	100	-
Cardinal Pep Club	254	73	54	273
FCCLA	757	164	163	758
STUCO	2,152	11,701	13,272	581
	<u>6,787</u>	<u>49,370</u>	<u>49,523</u>	<u>6,634</u>
Middle School				
Cheerleaders	285	2,197	2,200	282
Scholar Bowl	460	184	231	413
STUCO	543	2,512	2,205	850
LEO Club	8,274	4,299	3,330	9,243
	<u>9,562</u>	<u>9,192</u>	<u>7,966</u>	<u>10,788</u>
	<u>\$ 16,349</u>	<u>\$ 58,562</u>	<u>\$ 57,489</u>	<u>\$ 17,422</u>



**CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**FOR THE YEAR ENDED JUNE 30, 2018**

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encum- brances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Athletics	\$ 9,185	\$ -	\$ 72,643	\$ 71,296	\$ 10,532	\$ -	\$ 10,532
Concessions	5,492	-	13,487	14,899	4,080	-	4,080
Student Productions	1,090	-	1,510	1,331	1,269	-	1,269
Band Activity	1,798	-	1,098	1,805	1,091	-	1,091
School Beautification	381	-	-	-	381	-	381
Take Charge of Educ.	205	-	-	-	205	-	205
Memorials	9,177	-	445	669	8,953	-	8,953
Piano Festival	35	-	167	160	42	-	42
	<u>27,363</u>	<u>-</u>	<u>89,350</u>	<u>90,160</u>	<u>26,553</u>	<u>-</u>	<u>26,553</u>
Middle School							
Athletics	9,965	-	8,937	9,870	9,032	-	9,032
Band Dept.	18	-	144	144	18	-	18
Music Dept.	359	-	-	-	359	-	359
School Benefit	1,412	-	-	-	1,412	-	1,412
Science Olympiad	266	-	-	-	266	-	266
Landscaping	131	-	-	-	131	-	131
	<u>12,151</u>	<u>-</u>	<u>9,081</u>	<u>10,014</u>	<u>11,218</u>	<u>-</u>	<u>11,218</u>
Elementary School							
School Benefit	310	-	598	588	320	-	320
PTO	8,315	-	11,181	8,612	10,884	-	10,884
	<u>8,625</u>	<u>-</u>	<u>11,779</u>	<u>9,200</u>	<u>11,204</u>	<u>-</u>	<u>11,204</u>
	<u>\$ 48,139</u>	<u>\$ -</u>	<u>\$ 110,210</u>	<u>\$ 109,374</u>	<u>\$ 48,975</u>	<u>\$ -</u>	<u>\$ 48,975</u>